

made on the basis of the relative gross income derived by each such affiliate with respect to the product produced in whole or in part in the possession. For this purpose, gross income must be determined consistently for each affiliate and consistently from year to year.

(iii) The allocations made under paragraphs (i)(B) and (i)(D) of this A. 13 shall be made on the basis of the relative gross income derived by each such affiliate from the active conduct of the trade or business in the same product area.

(iv) The allocations made under paragraphs (i)(C) and (i)(E) of this A. 13 shall be made on the basis of the relative total gross income of each such affiliate before allocating income under this section.

(v) Income allocated to affiliates shall be treated as U.S. source and section 863(b) does not apply for this purpose.

(vi) For purposes of determining an affiliate's estimated tax liability for income thus allocated for taxable years beginning prior to January 1, 1995, the income shall be deemed to be received on the last day of the taxable year of each such affiliate in which or with which the taxable year of the possessions corporation ends. For taxable years beginning after December 31, 1994, quarterly estimated tax payments will be required as provided under section 711 of the Uruguay Round Agreements, Public Law 103-465 (1994), page 230, and any administrative guidance issued by the Internal Revenue Service thereunder.

\* \* \* \* \*

Margaret Milner Richardson,  
*Commissioner of Internal Revenue.*

Approved: April 4, 1996.

Leslie Samuels,

*Assistant Secretary of the Treasury.*

[FR Doc. 96-11639 Filed 5-9-96; 8:45 am]

BILLING CODE 4830-01-U

## **EQUAL EMPLOYMENT OPPORTUNITY COMMISSION**

### **29 CFR Part 1601**

#### **706 Agencies; Orange County (NC) Human Relations Commission and Palm Beach County (FL) Office of Equal Opportunity; Designation as Fair Employment Practices Agencies**

**AGENCY:** Equal Employment Opportunity Commission.

**ACTION:** Final rule.

**SUMMARY:** The Equal Employment Opportunity Commission amends its

regulations designating certain State and local fair employment practices agencies (706 Agencies) so that they may handle employment discrimination charges within their jurisdictions. Publication of this amendment effectuates the designation of the Orange County (NC) Human Relations Commission and the Palm Beach County (FL) Office of Equal Opportunity.

**EFFECTIVE DATE:** May 10, 1996.

#### **FOR FURTHER INFORMATION CONTACT:**

Boyce Nolan, Equal Employment Opportunity Commission, Office of Program Operations, Charge Resolution Review Program, 1801 L Street, N.W., Washington, D.C. 20507, Telephone (202) 663-4856.

#### **SUPPLEMENTARY INFORMATION:**

List of Subjects in 29 CFR Part 1601

Administrative practice and procedure, Equal employment opportunity, Intergovernmental relations.

Accordingly, title 29, chapter XIV, part 1601 of the Code of Federal Regulations is amended as follows:

### **PART 1601—PROCEDURAL REGULATIONS**

1. The authority citation for part 1601 continues to read as follows:

Authority: 42 U.S.C. 2000e to 2000e-17; 42 U.S.C. 12111 to 12117.

2. Section 1601.74(a) is amended by adding in alphabetical order the following agencies:

#### **§ 1601.74 Designated and notice agencies.**

(a) \* \* \*

Orange County (NC) Human Relations Commission

\* \* \* \* \*

Palm Beach County (FL) Office of Equal Opportunity

\* \* \* \* \*

Signed at Washington, D.C. this 2nd day of May, 1996.

For the Commission.

Gilbert F. Casellas,  
*Chairman.*

[FR Doc. 96-11745 Filed 5-9-96; 8:45 am]

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## **ENVIRONMENTAL PROTECTION AGENCY**

### **40 CFR Part 63**

[AD-FRL-5503-3]

#### **Hazardous Air Pollutants: Amendment to Regulations Governing Equivalent Emission Limitations by Permit**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Direct final rule.

**SUMMARY:** On May 20, 1994, the Agency promulgated a rule in the Federal Register governing the establishment of equivalent emission limitations by permit, pursuant to section 112(j) of the Clean Air Act (Act). After the effective date of a Title V permit program in a State, each owner or operator of a major source in a source category for which the EPA was scheduled to, but failed to promulgate a section 112(d) emission standard will be required to obtain an equivalent emission limitation by permit. The permit application must be submitted to the Title V permitting authority 18 months after the EPA's missed promulgation date. This action amends the original Regulations Governing Equivalent Emission Limitations by Permit rule. This amendment delays the section 112(j) permit application deadline for all 4-year source categories listed in the regulatory schedule by 180 days until November 15, 1996. This action is needed to alleviate unnecessary paperwork for both major source owners or operators and permitting agencies.

**EFFECTIVE DATE:** May 10, 1996.

**ADDRESSES:** *Docket.* All information used in the development of this final action is contained in the preamble below. However, Docket No. A-93-32, containing the supporting information for the original Regulations Governing Equivalent Emission Limitations by Permit rule is available for public inspection and copying between 8:00 a.m. and 5:30 p.m., Monday through Friday at the Air and Radiation Docket and Information Center (6102), Room M-1500, U.S. Environmental Protection Agency, 401 M Street, S.W., Washington, D.C. 20460; telephone (202) 260-7548, fax (202) 260-4000. A reasonable fee may be charged for copying.

**FOR FURTHER INFORMATION CONTACT:** Mr. James Szykman or Mr. Anthony Wayne, Emission Standards Division (MD-13), U.S. Environmental Protection Agency, Research Triangle Park, North Carolina 27711, telephone (919) 541-2452 (Szykman) or (919) 541-5439 (Wayne).